

Message Text

UNCLASSIFIED

PAGE 01 LONDON 02674 161622Z
ACTION IO-14

INFO OCT-01 AF-10 EUR-12 ISO-00 L-03 ABF-01 OMB-01
TRSE-00 /042 W

-----045589 170552Z /13

R 161618Z FEB 78
FM AMEMBASSY LONDON
TO SECSTATE WASHDC 3227
INFO AMEMBASSY OTTAWA
AMCONSUL MONTREAL
AMEMBASSY ROME
AMEMBASSY PARIS
AMEMBASSY NAIROBI
USMISSION GENEVA

UNCLAS LONDON 02674

E.O. 11652: N/A
TAGS: UN, AORG
SUBJECT: TAXATION OF LUMP SUM UN PENSION PAYMENTS

REF: STATE 32933

EMBASSY HAS BEGUN INQUIRIES AND HAS DISCOVERED THAT THERE ARE SEVERAL GRAY AREAS IN THE TAXATION BY THE UK OF LUMP SUM PAYMENTS FROM THE UNITED NATIONS JOINT STAFF PENSION FUND TO UK NATIONALS AND PERMANENT RESIDENTS. UK INLAND REVENUE IS UNWILLING TO GIVE A DEFINITIVE STATEMENT WITHOUT STUDYING THE MATTER. EMBASSY HAS FORMALLY PRESENTED THE QUESTIONS THROUGH THE UN DEPARTMENT OF THE UK FOREIGN AND COMMONWEALTH OFFICE AND IS HOPEFUL OF RECEIVING AN EARLY REPLY. INFORMALLY, IT APPEARS THAT LUMP SUM PAYMENTS HAVE NOT BEEN TAXED IN THE PAST. EMBASSY WILL ADVISE DEPARTMENT AS SOON AS IT HAS DETAILED REPLIES TO QUESTIONS POSED IN REFTEL.

STREATOR
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PAGE 02 LONDON 02674 161622Z

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 16 feb 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978LONDON02674
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780073-0243
Format: TEL
From: LONDON
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780248/aaaaboed.tel
Line Count: 55
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 568047d5-c288-dd11-92da-001cc4696bcc
Office: ACTION IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 STATE 32933
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 24 feb 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3574886
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF LUMP SUM UN PENSION PAYMENTS
TAGS: AORG, UN
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/568047d5-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
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